



Issue Management Resolution System (IMRS)

What is IMRS?

- Uses a structured process
- Elevates stakeholder concerns
 - IRS policies, practices and procedures
 - Systemic problems
- Facilitates issue identification, resolution and feedback



How to Submit an Issue

- Gather all information
- Contact local stakeholder liaison staff
 - Use keywords *stakeholder liaison* on IRS.gov



What happens to the issue?

- Is it an IRS issue?
- Does issue need clarification?
- Does issue need policy or procedural changes?
- How widespread is the issue?



Response and Resolution

- Direct response from stakeholder liaison
- Changes to policy and practices
- Expanded education and outreach
- Monthly IMRS reports on IRS.gov



Identified Trends

- Authorizations and powers of attorney
- Automated underreporter program
- Correspondence exam and CP notices



Authorizations and Powers of Attorney

- **ISSUE:** IRS could not immediately verify POA electronically input through e-Services
- **PROCESS:** Determined that systemic time lag exists to post from CAF to Master File
- **RESOLUTION:** Issued solution online in IRS.gov *Hot Topics*



Automated Underreporter

- **ISSUE:** IRS issues 90-day letter despite timely response to CP2000 by taxpayer and practitioner
- **PROCESS:**
 - AUR Operations using proper procedural requirements for 90-day letter
 - Taxpayer actions may delay processing of response to CP2000
- **RESOLUTION:** IRS provided additional education material and outreach



Correspondence Exam and CP Notices

- **ISSUE:** IRS had no procedure for requesting an extension for submitting documentation in a Correspondence Exam
- **PROCESS:** Tax practitioner raised issue through Stakeholder Liaison
- **RESOLUTION:**
 - Change to IRS procedures
 - Issued solution online in IRS.gov *Hot Topics*

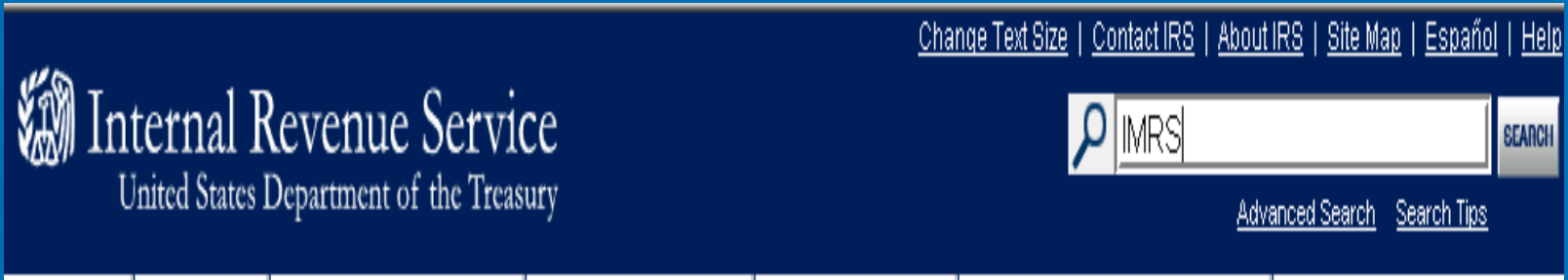


ARRA and IMRS

- Coordinates internal and external questions
- Establishes single point of contact for responses
- Provides feedback to develop additional outreach and education messages



IRS.gov – Keyword “*IMRS*”



- Hot Issues
- IMRS monthly overviews
- Prior year issues sorted by subject
- Stakeholder Liaison local contacts

More information on IRS.gov

- Small Business Tax Workshop DVD
- Small Business Resource Guide
- e-News for Tax Professionals
- e-News for Small Businesses
- IRS Phone Forums
- Video and Audio Presentations
- IRS Tax Calendar for Small Business/Self Employed

